

Tax Credit Reporting
135.825 RSMo (SB 1099)
First Quarter FY12

			Authorized		Issued		Tax Clearance	Quarterly Redemptions								Total Redemptions	
								Corporate			Corporate						
Credit Type		Reporting Agency	Quarter	FY to Date	Quarter	FY to Date	Collections	Income	Fiduciary	Financial	Franchise	Individual	Insurance	Sales	Withholding	Quarter	FY to Date
Adoption Tax (Special Needs)	ATC	DOR					0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Affordable Housing Assistance	AHC	DED	1,948,130.00	1,948,130.00	2,207,321.00	2,207,321.00	0.00	(355,611.00)	0.00	1,925.00	29,283.00	936,305.22	0.00			611,902.22	611,902.22
Agricultural Product Utilization Contributor	APU	MDA	0.00	0.00	0.00	0.00	5,540.59	1,292.00	0.00	0.00	0.00	381,242.03	0.00			382,534.03	382,534.03
Bank Franchise Tax Credit	BFT	DOR					0.00	(664,347.00)		(8,595.00)						(672,942.00)	(672,942.00)
Bank Tax Credit for S Corporation Shareholders	BTC	DOR					0.00		1,332,190.00			637,671.33				1,969,861.33	1,969,861.33
Bond Enhancement Credit	BEC	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Brownfield Demolition Tax	DTC	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Brownfield Remediation Tax	RTC	DED	2,353,584.00	2,353,584.00	1,468,547.55	1,468,547.55	0.00	342,386.00	75,577.00	0.00	1,071.00	4,419,390.65	954,902.35			5,793,327.00	5,793,327.00
Brownfield Jobs and Investment	BJI	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119,568.00	0.00			119,568.00	119,568.00
Brownfield Jobs and Investment (Refundable)	BTR	DED					0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Business Facility	BFC	DED	621,583.00	621,583.00	621,583.00	621,583.00	52.44	126,258.00	0.00	0.00		199,827.45	0.00			326,085.45	326,085.45
Business Facility (Refundable)	BFR	DED					0.00	0.00	0.00	0.00		0.00	0.00			0.00	0.00
Business Modernization (Seed Capital)	SCC	DED					0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Business Use Incentives for Large Scale Development-	BUC	DED	1,509,068.00	1,509,068.00	1,484,895.84	1,484,895.84	0.00	525,434.33	272,905.72	0.00		0.00	0.00			798,340.05	798,340.05
Certified Capital	CAPCO	DED			0.00	0.00	0.00						0.00			0.00	0.00
Charcoal Producers	CPC	DNR	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	59,175.33	0.00			59,175.33	59,175.33
Children in Crisis	CIC	DOR					0.00	0.00	0.00		0.00	0.00	0.00			0.00	0.00
Community Bank Investment	CBC	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Development Reserve	DRC	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Development Tax	DPC	DED	1,100,000.00	1,100,000.00	2,207,811.00	2,207,811.00	0.00	0.00	0.00	0.00	0.00	18,407.00	0.00			18,407.00	18,407.00
Disabled Access	DAC	DOR					0.00	0.00	0.00		0.00	15,303.00				15,303.00	15,303.00
Distressed Areas Land Assemblage	DAL	DED	0.00	0.00	0.00	0.00	0.00	7,375.00	0.00	0.00	10,620.00	1,656,349.46	0.00			1,674,344.46	1,674,344.46
Domestic Violence Tax	DVC	DSS	69,793.89	69,793.89	69,793.89	69,793.89	1,447.62	22,054.00	0.00	0.00	8,790.00	256,973.12	0.00			287,817.12	287,817.12
Dry Fire Hydrant	DFH	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	3,123.57				3,123.57	3,123.57
Enterprise Zone	EZC	DED	0.00	0.00	0.00	0.00	0.00	87,732.75	0.00	0.00		34,862.12	0.00			122,594.87	122,594.87
Enterprise Zone (Refundable)	EZR	DED					0.00	0.00	0.00	0.00		0.00	0.00			0.00	0.00

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							Corporate	Fiduciary	Financial	Corporate	Individual	Insurance	Sales	Withholding	Quarter	FY to Date	
Credit Type	Agency	Quarter	FY to Date	Quarter	FY to Date		Income			Franchise							
	Reporting Agency														FY to Date		
Credit Type	Agency																
Examination Fees and other fees	MDI	0.00	0.00	0.00	0.00	0.00						126,350.51			126,350.51	126,350.51	
Export Finance Credit	EFC	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Family Development Account	FDA	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	615.73	0.00			615.73	615.73	
Family Farms Act	FFC	MDA	6,697.56	6,697.56	9,628.74	9,628.74	0.00	20,262.10	0.00	0.00	9,714.31	0.00			29,976.41	29,976.41	
Film Production	FPC	DED	139,070.00	139,070.00	0.00	0.00	0.00	0.00	0.00		790,301.79	0.00			790,301.79	790,301.79	
Food Pantry	FPT	DOR				0.00	0.00	0.00	0.00	0.00	(200.00)				(200.00)	(200.00)	
Guaranty Fee	SBG	DED	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00			0.00	0.00	
Health Care Access Fund	HCC	DOH			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Historic Preservation	HPC	DED	48,061,750.47	48,061,750.47	21,730,921.87	21,730,921.87	0.00	45,918.00	5,503,876.00	0.00		31,852,772.63	0.00		37,402,566.63	37,402,566.63	
Homestead Preservation Credit	DOR					0.00					0.00				0.00	0.00	
Infrastructure Development	IDC	DED	9,565,000.00	9,565,000.00	288,500.00	288,500.00	0.00	1,042,411.00	0.00	5,000.00	(17,000.00)	10,641,385.50	600,000.00		12,271,796.50	12,271,796.50	
Life and Health Guarantee Association	MDI		0.00	0.00	0.00	0.00						0.00			0.00	0.00	
Low Income Housing	LHC	DED	0.00	0.00	148,538,867.00	148,538,867.00	0.00	3,285,596.53	172,180.33	609,592.33	186,856.52	23,536,183.11	4,212,172.21		32,002,581.03	32,002,581.03	
Maternity Home	MHC	DSS	154,053.27	154,053.27	154,053.27	154,053.27	0.00	23,125.00	0.00	0.00	29,436.50	413,094.85	0.00		465,656.35	465,656.35	
Missouri Health Insurance Pool	MDI		0.00	0.00	0.00	0.00						0.00			0.00	0.00	
Missouri Property & Casualty Guarantee Association	MDI		0.00	0.00	0.00	0.00						0.00			0.00	0.00	
Missouri Quality Jobs	MQJ	DED	31,205,833.00	31,205,833.00	4,837,513.00	4,837,513.00	0.00	1,575,646.16	204.97	0.00		54,250.84	0.00		2,431,330.86	4,061,432.83	4,061,432.83
Neighborhood Assistance	NAC	DED	0.00	0.00	935,356.00	935,356.00	9,149.65	48,481.59	(178.40)	42,438.00	168,908.00	2,430,630.06	0.00		2,690,279.25	2,690,279.25	
Neighborhood Preservation	RCN	DED	0.00	0.00	313,401.41	313,401.41	62.85	0.00	1,513.00	0.00	1,516.00	685,069.58	0.00		688,098.58	688,098.58	
New Enterprise Creation	NEC	DED	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00		25,000.00	25,000.00	
New Enhanced Enterprise Zone	NEZ	DED	3,331,768.00	3,331,768.00	2,515,556.00	2,515,556.00	0.00	1,949,415.82	39,282.00			195,092.85			2,183,790.67	2,183,790.67	
New Enhanced Enterprise Zone (Refundable)	NER	DED					0.00	0.00	0.00		0.00				0.00	0.00	
New Generation Cooperative Incentive	NGC	MDA	(1,140,000.00)	(1,140,000.00)	0.00	0.00	0.00	10,968.00	0.00	0.00	0.00	96,635.00	0.00		107,603.00	107,603.00	
New Job Training	JTC	DED	2,031,770.00	2,031,770.00	839,270.00	839,270.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,264,412.37	1,264,412.37	
Pregnancy Resource Credit	PRC	DSS	72,242.45	72,242.45	72,242.45	72,242.45	430.00	5,520.00	0.00	450.00	0.00	499,334.10	0.00		505,304.10	505,304.10	
Property Tax	PTC	DOR					0.00					2,562,152.34			2,562,152.34	2,562,152.34	

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	Reporting						Corporate	Fiduciary	Financial	Corporate	Individual	Insurance	Sales	Withholding		
Credit Type	Agency	Quarter	FY to Date	Quarter	FY to Date	Collections	Income			Franchise					Quarter	FY to Date
	Reporting					Tax										
Credit Type	Agency	Quarter	FY to Date	Quarter	FY to Date	Clearance Collections	Corporate Income	Fiduciary	Financial	Corporate Franchise	Individual	Insurance	Sales	Withholding	Quarter	FY to Date
Public Safety Officer Surviving Spouse	SSC	DOR				0.00					2,939.00				2,939.00	2,939.00
Qualified Alternative Refueling Tax Credit	AFI	DNR	30,834.00	30,834.00	0.00	0.00	0.00	0.00	0.00	0.00	16,119.98	0.00	0.00	0.00	16,119.98	16,119.98
Qualified Beef Tax Credit	QBC	MDA	239,379.83	239,379.83	239,379.83	0.00	0.00	0.00	0.00	0.00	892.04	0.00			892.04	892.04
New Market Tax Credit**	NMC	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rebuilding Communities	RCC	DED	324,022.00	324,022.00	278,669.00	0.00	0.00	0.00	0.00	0.00	619,744.94	0.00			619,744.94	619,744.94
Research Expense	REC	DED				0.00	0.00	0.00	0.00		0.00	0.00			0.00	0.00
Residential Dwelling Accessibility	DAT	DOR				0.00		0.00			0.00				0.00	0.00
Residential Treatment Agency	RTA	DSS	16,438.50	16,438.50	16,438.50	0.00	0.00	0.00	0.00	0.00	52,465.00	0.00			52,465.00	52,465.00
Retain Jobs	RJC	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,169,764.54	1,169,764.54	1,169,764.54
Self-Employed Health Insurance	SHC	DOR				0.00					133,318.00				133,318.00	133,318.00
Shared Care Tax	SCT	DOH	16,000.00	16,000.00		0.00					16,797.00				16,797.00	16,797.00
Small Business Incubator	SBI	DED	0.00	0.00	9,939.00	0.00	0.00	0.00	2,232.00	5,000.00	48,288.65	0.00			55,520.65	55,520.65
Small Business Investment (Capital Credit)	ISB	DED				0.00	0.00	0.00	0.00	0.00	(19,395.00)	0.00			(19,395.00)	(19,395.00)
Transportation Development Tax	TDC	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Wine and Grape Production	WGC	DED	8,113.00	8,113.00	8,113.00	0.00	0.00	0.00			13,535.44	0.00			13,535.44	13,535.44
Wood Energy	WEC	DNR	1,024,058.50	1,024,058.50		0.00	6,486.00	0.00			1,030,082.82				1,036,568.82	1,036,568.82
Youth Opportunities	YOC	DED	1,542,263.00	1,542,263.00	640,439.00	1,328.09	23,413.00	288.42	7,250.00	40,880.32	1,506,186.16	0.00			1,578,017.90	1,578,017.90
Missouri Automotive Manufacturing Jobs Act		DED	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Total			\$104,231,452.47	\$104,231,452.47	\$189,488,240.35	\$18,011.24	\$8,129,817.28	\$7,422,839.04	\$660,292.33	\$465,361.34	\$85,926,205.00	\$5,893,425.07	\$0.00	\$4,865,507.77	\$113,363,447.83	\$113,363,447.83

Modification Type	Reporting Agency
Brownfield Jobs and Investment Credit Modification	BTM DED
Enterprise Zone Modification	EZM DED
Rural Empowerment Zone Modification	REZ DED
Total	

Quarterly Redemptions								Total Redemptions	
Corporate Income	Fiduciary	Financial	Corporate Franchise	Individual	Insurance	Sales	Withholding	Quarter	FY to Date
0.00	0.00	0.00		0.00				0.00	0.00
6,582.56	0.00	0.00		0.00				6,582.56	6,582.56
0.00	0.00	0.00		0.00				0.00	0.00
\$6,582.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,582.56	\$6,582.56

** This credit was formally known as Qualified Equity Investment Credit

DED- Missouri Department of Economic Development
DESE- Missouri Department of Elementary and Secondary Education
DNR- Missouri Department of Natural Resources
DOH- Missouri Department of Health
DOR- Missouri Department of Revenue

DPS- Missouri Department of Public Safety
DSS- Missouri Department of Social Services
MDA- Missouri Department of Agriculture
MDI - Missouri Department of Insurance

The modification tax benefit is calculated at 4.5% for Individual Tax and 6.25% for all others.

Note: The source for the information contained in this document is the reporting agencies noted above. The Department of Revenue has agreed to collate the information from the various agencies in order to comply with Section 135.825, RSMo. The Department of Revenue cannot attest to or provide assurance related to the accuracy, completeness, and comparability of the information contained within this document.